



**THE ATTORNEY GENERAL
OF TEXAS**

GERALD C. MANN
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ATTORNEY GENERAL

AUSTIN 11, TEXAS

Hon. Sam T. Holt
County Attorney
Panola County
Carthage, Texas

Dear Sir:

Opinion No. 0-1230

Re: Does a man who became 60 years of age in October, 1939, and who is not otherwise exempt, have to pay a poll tax in order to vote in the 1940 July primary?

Your letter of recent date requesting the opinion of this department on the above question has been given our careful consideration.

Article 7046, Revised Civil Statutes of Texas, as pertinent to your inquiry, provides:

"There shall be levied and collected from every person between the ages of twenty-one and sixty years, resident within this state on the first day of January of each year . . . an annual poll tax of one dollar and fifty (\$1.50) cents, one dollar (\$1.00) for the benefit of the free schools and fifty (\$.50) cents for general revenue purposes. Said tax shall be collected and accounted for by the tax collector each year and appropriated as herein required. . ."

Article 2959, Revised Civil Statutes of Texas, provides, in part:

"A poll tax shall be collected from every person between the ages of twenty-one and sixty years who resided in this state on the first day of January preceding its levy, . . . It shall be paid at any time between the first day of October and the first day of February following; . . ."

Article 2960, Revised Civil Statutes of Texas, provides, in part:

"Every person who is more than sixty years old. . . shall be entitled to vote without being required to pay a poll tax, if

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he has obtained his certificate of exemption from the county tax collector when the same is required by the provisions of this title."

The clear effect of these statutes is that the poll tax is levied as of January 1st of each year; is payable at any time between the following 1st day of October and 1st day of February; and confers upon the poll tax payer, when paid in accordance with the statutes, the right to vote in the election year following the year of the levy.

In order to be exempt from the levy of the poll tax, and hence from the payment thereof, the individual must have been exempt before January 1st of the year of the levy.

Therefore, in order to be exempt from the payment of the poll tax levied as of January 1st, 1939, payable between October 1st, 1939, and February 1st, 1940, whereby the voter may vote in 1940, the individual must have been sixty years of age, or over, before January 1st, 1939.

It follows that your question must be answered in the affirmative; namely, that the man who became sixty years of age in October, 1939, must pay a poll tax in order to be entitled to vote in the July, 1940, primary.

Yours very truly,

ATTORNEY GENERAL OF TEXAS

By /s/ Zollie C. Steakley

Zollie C. Steakley
Assistant

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APPROVED JAN 29, 1940
/s/ Gerald C. Mann
ATTORNEY GENERAL OF TEXAS

APPROVED: Opinion Committee
By BWB, Chairman